

South Carolina Department of Education

Pre-Award Audit Questionnaire

Please provide answers to the following questions and submit to the assigned auditor during the on-site engagement.

1. What system does the entity use to record accounting transactions (for example Quickbooks, Visual Book keeper, etc.)? _____
2. What is the entity's basis of accounting? Cash basis _____ Accrual _____ Modified Accrual _____ Other _____ If other, please explain _____
3. What is the entity's fiscal year period? _____
4. In the prior fiscal year, was the entity required to obtain an audit under OMB Circular A-133?
Yes _____ No _____
5. Are sources of federal and non-federal funds identified and tracked in the accounting system?
Yes _____ No _____ If no, please explain.
6. Are budgeted revenues and expenditures entered in the accounting system by project?
Yes _____ No _____
7. Are comparisons and reviews of budget to actual conducted on a monthly basis?
Yes _____ No _____ If no, please explain.
8. Describe the controls in place to prevent duplicate payments to vendors.
9. Describe the controls in place to prevent duplicate requests for payment to the grantor.
10. Describe the controls in place to ensure compliance with cost allowability and period of availability requirements.

11. Does the appropriate entity personnel possess the knowledge and skills to manage grant awards? Yes _____ No _____

12. Has the entity been designated as a high risk grantee? Yes _____ No _____

13. Does the applicant have an outstanding liability with the Internal Revenue Service? Yes _____
No _____ If yes, please explain.

14. Will any board members or trustees be compensated from grant funds for providing goods or services to the entity? Yes _____ No _____ If yes, please explain.

I certify that the responses above are complete and accurately reflect the position of the entity.

Signature and Title

Date

Required Documents

The entity should have the following documents available to help facilitate the pre-award audit:

- Organizational chart
- List of board members
- Current year's board minutes
- Most recent financial audit report
- General Liability Insurance Policy
- Fidelity Bond Insurance coverage
- Resumes or equivalent document for grant personnel
- Policies and Procedures
- Signed statements by employees acknowledging receipt and understanding of policies and procedures, if applicable.
- Federal Employment Identification Number documentation
- Accounting reports and records
- Time and attendance records